

STATE OF IOWA

2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015

ELDORA

CITY OF ELDORA, IOWA

DUE: December 1, 2015

16204200400000

City Clerk

1442 Washington St

Eldora, IA 50627

(Please correct any error in name, address, and ZIP Code)

WHEN
COMPLETED,
PLEASE
RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,097,895		1,097,895	1,099,019
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,097,895		1,097,895	1,099,019
Delinquent property taxes	0		0	
TIF revenues	128,939		128,939	135,000
Other city taxes	484,003	0	484,003	431,935
Licenses and permits	9,817	0	9,817	13,500
Use of money and property	126,307	14,322	140,629	123,100
Intergovernmental	528,146	0	528,146	680,626
Charges for fees and service	80,115	2,009,095	2,089,210	2,142,904
Special assessments	18,780	0	18,780	50,000
Miscellaneous	204,981	140,615	345,596	179,455
Other financing sources	865,793	0	865,793	995,778
Total revenues and other sources	3,544,776	2,164,032	5,708,808	5,851,317
Expenditures and Other Financing Uses				
Public safety	447,772	0	447,772	500,000
Public works	441,976	0	441,976	450,000
Health and social services	42,194	0	42,194	55,225
Culture and recreation	295,223	0	295,223	479,220
Community and economic development	13,202	0	13,202	21,000
General government	433,608	0	433,608	475,000
Debt service	557,353	0	557,353	557,500
Capital projects	564,096	0	564,096	662,000
Total governmental activities expenditures	2,795,424	0	2,795,424	3,199,945
Business type activities	0	2,076,271	2,076,271	1,910,000
Total ALL expenditures	2,795,424	2,076,271	4,871,695	5,109,945
Other financing uses, including transfers out	701,923	163,870	865,793	983,278
Total ALL expenditures/And other financing uses	3,497,347	2,240,141	5,737,488	6,093,223
Excess revenues and other sources over (Under) Expenditures/And other financing uses	47,429	-76,109	-28,680	-241,906
Beginning fund balance July 1, 2014	397,261	1,690,323	2,087,584	2,151,275
Ending fund balance June 30, 2015	444,690	1,614,214	2,058,904	1,909,369

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 2,496,800	Other long-term debt	\$ 0
Revenue debt	\$ 5,037,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 4,966,751

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF ELDORA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	430,808	366,953		300,134			1,097,895			1,097,895	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	430,808	366,953		300,134	0		1,097,895		T01	1,097,895	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	430,808	366,953		300,134	0	0	1,097,895			1,097,895	6			
7	TIF revenues			128,939				128,939		T01	128,939	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	19,183	16,732		12,809			48,724		T15	48,724	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	74,824	23,721					98,545		T15	98,545	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	1,467	1,279		980			3,726		T19	3,726	12			
13	Hotel/motel tax	13,173						13,173		T19	13,173	13			
14	Other local option taxes		319,835					319,835		T09	319,835	14			
15	TOTAL OTHER CITY TAXES	108,647	361,567	0	13,789	0	0	484,003	0		484,003	15			
16	Section B - LICENSES AND PERMITS	9,817						9,817		T29	9,817	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	4,080	1,765					5,845	14,322	U20	20,167	18			
19	Rents and royalties	77,641			20,000			97,641		U40	97,641	19			
20	Other miscellaneous use of money and property		22,821					22,821		U20	22,821	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	81,721	24,586	0	20,000	0	0	126,307	14,322		140,629	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELDORA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		284,080					284,080		C46	284,080	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		7,500			141,300		148,800		C89	148,800	49		
50	Iowa Department of Transportation		9,559					9,559		C89	9,559	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	863	5,837		4,468			11,168		C89	11,168	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	863	306,976	0	4,468	141,300	0	453,607	0		453,607	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	35,710						35,710			35,710	63		
64	Library service							0		D89	0	64		
65	Township contributions	38,667						38,667		D89	38,667	65		
66	Fire/EMT service	162						162		D89	162	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	74,539	0	0	0	0	0	74,539	0		74,539	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	75,402	306,976	0	4,468	141,300	0	528,146	0		528,146	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	359,288	A91	359,288	73		
74	Sewer							0	928,593	A80	928,593	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	109,635	A81	109,635	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELDORA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	136	270					406		A89	406	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,550	1,500					3,050		A89	3,050	92
93	Ambulance charges							0	579,468	A89	579,468	93
94	Sidewalk street repair charges		21,754					21,754		A44	21,754	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	204						204		A03	204	98
99	Library charges	3,509						3,509		A89	3,509	99
100	Park, recreation, and cultural charges	49,917						49,917		A61	49,917	100
101	Animal control charges	1,275						1,275		A89	1,275	101
102	Other charges - <i>Specify</i>							0			0	102
103								0	32,111		32,111	103
104	TOTAL CHARGES FOR SERVICE	56,591	23,524	0	0	0	0	80,115	2,009,095		2,089,210	104
105												105
106	Section F - SPECIAL ASSESSMENTS					18,780		18,780		U01	18,780	106
107	Section G - MISCELLANEOUS											107
108	Contributions	803	88,445			1,141		90,389	71,000	U99	161,389	108
109	Deposits and sales/fuel tax refunds	523	38,697					39,220	7,519	U99	46,739	109
110	Sale of property and merchandise	1,350	1,458			672	450	3,930	46,314	U11	50,244	110
111	Fines	16,048						16,048		U30	16,048	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	40,662	3,537			11,195		55,394	15,782		71,176	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	59,386	132,137	0	0	13,008	450	204,981	140,615		345,596	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuac						CITY OF ELDORA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	822,372	1,215,743	128,939	338,391	173,088	450	2,678,983	2,164,032		4,843,015	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	302,729	103,364		127,200	197,500		730,793			730,793	127				
128	Internal TIF loans and transfers in	5,000			90,000	40,000		135,000			135,000	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	307,729	103,364	0	217,200	237,500	0	865,793	0		865,793	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,130,101	1,319,107	128,939	555,591	410,588	450	3,544,776	2,164,032		5,708,808	132				
133												133				
134	Beginning fund balance July 1, 2014	-23,862	504,493	2,201	23,036	-213,039	104,432	397,261	1,690,323		2,087,584	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,106,239	1,823,600	131,140	578,627	197,549	104,882	3,942,037	3,854,355		7,796,392	136				
137												137				
138												138				
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF ELDORA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	359,421	517					359,938		E62	359,938	2
3	Purchase of land and equipment	11,682						11,682		G62	11,682	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	57,866	1,400					59,266		E24	59,266	13
14	Purchase of land and equipment	4,685	10,685					15,370		G24	15,370	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation		1,516					1,516		E32	1,516	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	433,654	14,118	0	0	0	0	447,772			447,772	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELDORA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		441,976					441,976		E44	441,976	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	441,976	0	0	0	0	441,976			441,976	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ELDORA							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation	42,194						42,194		E36	42,194	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	42,194	0	0	0	0	0	42,194			42,194	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ELDORA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	157,044	14,429					171,473		E52	171,473	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation		2,771					2,771		E61	2,771	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	14,989	11,675					26,664		E61	26,664	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	92,764						92,764		E61	92,764	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	1,551						1,551		E03	1,551	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	266,348	28,875	0	0	0	0	295,223			295,223	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		13,202					13,202		E89	13,202	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	13,202	0	0	0	0	13,202			13,202	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELDORA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		100,572					100,572		E89	100,572	171
172	Other general government — Current operation	332,336						332,336		E89	332,336	172
173	Purchase of land and equipment	700						700		G89	700	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	333,036	100,572	0	0	0	0	433,608			433,608	176
177	Section G — DEBT SERVICE				557,353			557,353			557,353	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	557,353	0	0	557,353			557,353	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street construction					278,805		278,805			278,805	184
185	Streetscape					93,070		93,070			93,070	185
186						192,221		192,221			192,221	186
187	Subtotal Regular Capital Projects	0	0	0	0	564,096	0	564,096			564,096	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	564,096	0	564,096			564,096	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,075,232	598,743	0	557,353	564,096	0	2,795,424			2,795,424	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELDORA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								302,407	E91	302,407	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								372,970	E80	372,970	201
202	Purchase of land and equipment								18,750	G80	18,750	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								104,202	E81	104,202	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ELDORA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								901,842	E89	901,842	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								376,100		376,100	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,076,271		2,076,271	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,075,232	598,743	0	557,353	564,096	0	2,795,424	2,076,271		4,871,695	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	25,000	523,923			18,000		566,923	163,870		730,793	255
256	Internal TIF loans/repayments and transfers out			135,000				135,000			135,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	25,000	523,923	135,000	0	18,000	0	701,923	163,870		865,793	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,100,232	1,122,666	135,000	557,353	582,096	0	3,497,347	2,240,141		5,737,488	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		700,934		21,274		104,882	827,090			827,090	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	6,007		-3,860		-384,547		-382,400			-382,400	267
268	Total Governmental	6,007	700,934	-3,860	21,274	-384,547	104,882	444,690			444,690	268
269	Proprietary								1,614,214		1,614,214	269
270	Total ending fund balance June 30, 2015	6,007	700,934	-3,860	21,274	-384,547	104,882	444,690	1,614,214		2,058,904	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,106,239	1,823,600	131,140	578,627	197,549	104,882	3,942,037	3,854,355		7,796,392	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ELDORA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	1,232,988

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt									
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year	Debt Outstanding JUNE 30, 2015					Interest paid this year (h)	
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 165,000	29U \$	39U \$ 8,000	49U \$	49U \$	49U \$ 157,000	49U \$	I91 \$ 4,950	
2. Sewer utility	19U 5,160,000	29U	39U 280,000	49U	49U	49U 4,880,000	49U	I89 96,100	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. General Loan	19U 315,000	29U	39U 25,000	49U 290,000	49U	49U	49U	I89	
11. Disaster Loan	19U 176,800	29U	39U 10,000	49U 166,800	49U	49U	49U	I89 9,978	
12. Corporate Purpose	19U 1,420,000	29U	39U 295,000	49U 1,125,000	49U	49U	49U	I89 34,875	
13. Street Improv & refunding	19U 1,075,000	29U	39U 160,000	49U 915,000	49U	49U	49U	I89 21,500	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	8,311,800	0	778,000	2,496,800	0	5,037,000	0	167,403	
B. Short-term debt									
Outstanding as of JULY 1, 2014				61V \$					
Outstanding as of JUNE 30, 2015				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013					Amount - Omit cents \$ 99,335,026 x .05 = \$ 4,966,751				
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Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$				
			2,058,904 2,058,904			
REMARKS						V98